

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 03-25

Introduced by Council President Wagner at the request of the County Executive

Legislative Day No. 03-12 Date May 6, 2003

AN ACT to add new Section 123-28.2, Special payment of estimated tax – tangible personal property, to Article I, General Provisions, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide for the payment of estimated tangible personal property tax; and generally relating to taxes.

By the Council, May 6, 2003

Introduced, read first time, ordered posted and public hearing scheduled

on: June 3, 2003

at: 6:45 p.m.

By Order: Mary Kate Herbig, Acting Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on June 3, 2003, and concluded on, June 3, 2003.

Mary Kate Herbig, Acting Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section 123-
2 28.2, Special payment of estimated tax – tangible personal property, be, and it is hereby, added to
3 Article I, General Provisions, of Chapter 123, Finance and Taxation, of the Harford County Code, as
4 amended, all to read as follows:

5 **Chapter 123. Finance and Taxation**

6 **Article I. General Provisions**

7 **§ 123-28.2. SPECIAL PAYMENT OF ESTIMATED TAX – TANGIBLE PERSONAL**
8 **PROPERTY.**

9 A. PAYMENT AUTHORIZED. PURSUANT TO THE AUTHORITY PROVIDED IN
10 §10-210 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, IF
11 ON OR BEFORE SEPTEMBER 1 OF A TAXABLE YEAR THE DEPARTMENT OF
12 ASSESSMENTS AND TAXATION HAS NOT NOTIFIED THE COUNTY OF ANY PARTICULAR
13 PERSONAL PROPERTY ASSESSMENT OR ANY OPERATING PROPERTY ASSESSMENT,
14 THE COUNTY WILL ACCEPT THE PAYMENT OF AN ESTIMATED PROPERTY TAX.

15 B. CALCULATION OF PAYMENT.

16 (1) THE ESTIMATED PROPERTY TAX MAY NOT EXCEED THE AMOUNT
17 CALCULATED BY APPLYING THE APPLICABLE CURRENT PROPERTY TAX RATE TO THE
18 MOST RECENT ASSESSMENT OF THE PROPERTY.

19 (2) PAYMENT IS DUE 30 DAYS AFTER THE TAX BILL IS RECEIVED OR
20 REASONABLY SHOULD HAVE BEEN RECEIVED OR AVAILABLE AND IF UNPAID IS
21 SUBJECT TO INTEREST AND PENALTIES AS PROVIDED BY §§14-604 AND 14-702 OF THE
22 TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

23 C. UNDERPAYMENT. IF THE PROPERTY TAX PAID UNDER THIS SECTION IS

HARFORD COUNTY BILL NO. 03-25Brief Title) Estimated Tax Payment- Tangible Personal Property

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Mary Kate Herbig
Acting Council Administrator

Date June 4, 2003

ENROLLED

Robert S. Wagner
Council President

Date June 4 2003

BY THE COUNCIL

Read the third time.

Passed: LSD 03-16

Failed of Passage: _____

By Order

Mary Kate Herbig
Acting Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 5th day of June, 2003 at 3:00p.m.

Mary Kate Herbig
Acting Council Administrator

BY THE EXECUTIVE

James D. Harshbarger
COUNTY EXECUTIVE

APPROVED: Date 6-5-03

**BY THE COUNCIL**

This Bill (No.03-25), having been approved by the Executive and returned to the Council, becomes Law on June 5, 2003.
EFFECTIVE: August 4, 2003

Mary Kate Herbig
Acting Council Administrator